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AN ACT  
RELATING TO TAXATION; CHANGING ONE ELECTION CONDITION FOR A  
CERTAIN COUNTY HEALTH MILL LEVY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 4-38-17.1 NMSA 1978 (being Laws  
2004, Chapter 113, Section 1) is amended to read:

"4-38-17.1. TAX LEVIES AUTHORIZATION--PROCEDURES--  
HEALTH PURPOSES.--

A. A board of county commissioners may adopt a  
resolution to submit to the qualified electors of the county  
the question of whether a property tax at a rate not to  
exceed the rate specified in the resolution should be imposed  
upon the net taxable value of property allocated to the  
county under the Property Tax Code for the purpose of  
providing health care to sick and indigent persons in the  
county.

B. The resolution shall specify the rate of the  
proposed tax, which shall not exceed one dollar fifty cents  
(\$1.50) on each one thousand dollars (\$1,000) of net taxable  
value of property allocated to the county under the Property  
Tax Code and shall:

(1) specify the date of the election at  
which the question of imposition of the tax to the qualified  
electors of the county shall be held, which may be a general

1 election or a special election called for that purpose,  
2 except that the election may not be held on the same ballot  
3 as an election held pursuant to Section 4-48B-15 NMSA 1978;  
4 and

5 (2) limit the imposition of the proposed tax  
6 to no more than eight years.

7 C. The question shall be voted upon as a separate  
8 question and shall be called, conducted and canvassed in  
9 substantially the same manner as provided by law for general  
10 elections. Upon certification, copies of the election shall  
11 be mailed immediately to the department of finance and  
12 administration and the taxation and revenue department.

13 D. For purposes of this section, "county" means a  
14 class B county with a population of no less than forty-one  
15 thousand and no more than forty-five thousand according to  
16 the last federal decennial census.

17 E. The mill levy authorized in this section is not  
18 subject to the rate limitation provisions of Section 7-37-7.1  
19 NMSA 1978 and shall not be used to meet a county's  
20 obligations pursuant to Section 27-10-4 NMSA 1978."